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# Sustainable grocery retailing: Myth or reality?—A content analysis

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## Abstract

Sustainability reports are a crucial instrument to inform outside stakeholders not only about a company's sustainability performance but also to manage impressions. However, they are often prone to greenwashing and the reporting of negative topics can jeopardize corporate legitimacy. Therefore, this paper aims to analyze reporting quality and how grocery retailing companies deal with this challenge of reporting the true picture. The empirical material is taken from the latest sustainability reports and information available on the Internet for two major German supermarkets, six grocery discount retailers, and two organic supermarkets. The Global Reporting Initiative standards are used to assess and compare the extent of information disclosure. A qualitative content analysis is applied to identify negative disclosure aspects and their legitimation. While the main focus areas (supply chain, employees, environment/climate, and society) are similar for the companies, different levels of reporting quality appeared. Negative information is rarely reported and “abstraction” and “indicating facts” are the dominant legitimation strategies.

## KEYWORDS

Global Reporting Initiative, grocery retailing, legitimation strategies, sustainability reporting, sustainable retailing

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# 1 | INTRODUCTION

The concept of sustainability is constantly moving up the agendas of companies, politics, and the media, and is in addition highly discussed by a critical public. Thus, companies are facing increased pressure from various stakeholders (Lehner, 2015). On a global level, the United Nations set up 17 Sustainable Development Goals to be achieved by 2030 (United Nations, 2015). Within Europe, the European Commission has required Europe-based companies to release a sustainability report in addition to their annual reports starting from the fiscal year 2017 (European Commission, 2014).

Due to their significant position between producers and suppliers (Dobson & Waterson, 1999; Harris & Ogbonna, 2001), retail companies can be seen as gatekeepers to both ensure a more sustainable way of production within their supply chain (Durieu, 2003; Erol, Cakar, Erel, & Sari, 2009) and to educate their customers toward more sustainable behavior (Bonini & Oppenheim, 2008; Jones, Comfort, & Hiller, 2011; Ytterhus, Arnestad, & Lothe, 1999). Thus, sustainability research on retail companies is of considerable interest to both researchers and practitioners.

Within grocery retailing, discounters and supermarkets play a significant role due to market share and sales. In Germany, supermarkets and discounters account for a market share of about 52 percent (Retailytics, 2017). However, over the last years, organic supermarkets are constantly increasing sales in Germany from €517 m in 2010 to €1,122 m in 2017 (EHI, 2018). Although their market share at 0.5 percent in 2016 remains rather small (Retailytics, 2017), they are nevertheless an interesting research object when analyzing and comparing different retail formats.

By building on the research done by Jones et al. (2011), the goal of this study is to close the research gap concerning sustainability reporting in German grocery retailing. Until recently, German discounters' and supermarkets' sustainability agendas remained a "blind spot" as they provided no sustainability information (Jones et al., 2011). Now that supermarkets, discounters, and organic supermarkets have started to release sustainability reports, the first aim of the paper is to analyze the current status quo regarding the quality and approach of reporting, and to identify industry benchmarks to get a fuller picture.

The second aim of the paper is to analyze how German grocery retailers report negative aspects and which communicative legitimation strategies they apply. Hahn and Lülfs (2014) analyzed how German DAX and US Dow Jones companies reported negative aspects in their sustainability reports but did not put a special focus on grocery retailers. Thus, research in this field is highly relevant because reporting about negative aspects can be a risk to corporate legitimacy when it contradicts societal accepted norms and values of the stakeholders (Hahn & Lülfs, 2014). Through content analysis of sustainability reports, this study aims to answer the following three research questions:

*RQ 1: What level of sustainability reporting quality is achieved by German grocery retailers?*

*RQ 2: How do German grocery retailers report negative aspects in their sustainability reports and which legitimation strategies do they apply?*

*RQ 3: What, if any, differences can be identified between the retail formats of supermarket, discount, and organic supermarket?*

## 2 | LITERATURE REVIEW

There is a consensus in the literature (de Man & Burns, 2006; Wiese & Toporowski, 2013) that both consumers and NGOs regard retailers as responsible for all activities in their supply chain. Thus, sustainability in retailing is not exclusively related to the own activities of the retail company but also dependent on the behavior of their suppliers (Mefford, 2011; Schramm-Klein, Morschett, & Swoboda, 2015). Scandals in the supply chain will come back to the retailer and can lead to a loss of reputation (Wiese, Zielke, & Toporowski, 2015). Furthermore, consumers are concerned with environmental and ethical issues to a greater extent and will react negatively especially to unethical behavior by companies (Laroche, Bergeron, & Barbaro-Forleo, 2001; Trudel & Cotte, 2009). The retail sector takes a gatekeeping position due to its key position in the value chain: It can influence both production and consumption (Kotzab, Munch, de Faultrier, & Teller, 2011; Wilson, 2015). Therefore, retailers are well positioned for establishing sustainable production and consumption (Durieu, 2003; European Commission, 2009).

While the concept of sustainability has been a research topic since the 1970s (Wynne, Coff, & Kamara, 2006), research on sustainability in retailing is rather basic (Wiese, Kellner, Lietke, Toporowski, & Zielke, 2012), even though practice and research alike have stressed the relevance of dealing with sustainability for retailers. Previous research in the area of sustainable retail has mostly analyzed influencing factors from a consumer perspective, such as perceived store accessibility (Chang & Watchravesringkan, 2018), consumers' trust toward organic food retailers (Khare & Pandey, 2017), and benefit perception of green product characteristics (Martenson, 2018). Even though it is crucial for retailers to know how they can achieve sustainable buying behavior, the implementation of sustainable processes within the organization and communication of sustainability are important strategic topics for retailers as well. Specifically, retailers are facing the challenge of reconciling economic imperatives with social or environmental requirements (Enjolras & Aubert, 2018). Furthermore, it is important to attain an overview of how retailers are reporting their sustainability initiatives and achievements. Thereby, a more detailed picture can be obtained concerning how retailers react to the increasing pressure toward a sustainable business model. According to Schramm-Klein et al. (2015), retailers benefit from communication about sustainability activities as it affects both financial and non-monetary performance positively. However, compared to other industries, retailers still seem to be reluctant to talk about their activities. Prior research comparing 10 different industries found that retail companies publish, on average, the lowest number of indicators in their reports (Roca & Searcy, 2012). This might be because—compared to other industries such as the energy sector—retailers face less public pressure to disclose information on their environmental impact. Furthermore, Roca and Searcy (2012) found the retail sector to have the greatest variety of indicators, showing a lack of standards in reporting, hindering comparability. Previous work focusing explicitly on retailers' sustainability reports was undertaken by Jones, Comfort, and Hiller (2005), Jones et al. (2011), Jones, Comfort, and Hiller (2014). In the first study conducted in 2005, Jones et al. analyzed the corporate social sustainability of the top 10 retailers in the United Kingdom (UK). Subsequently, in a study conducted in 2011, the authors analyzed the sustainability reports of the world's top 10 retailers. They pointed out that most of the companies provided sustainable information, but were at the same time only following a “weak” rather than a “strong” sustainability approach (Jones et al., 2011, p. 268). The third study undertaken by Jones et al. (2014) takes a deeper look at the statements in UK retailers' sustainability reports.

However, Jones et al.'s (2005, 2011, 2014) work had two major shortcomings. First, no data were available for German retailers at this time, and thus they were not included in these studies.

Consequently, no overview of the sustainability activities of discounters is available. A second shortcoming of the research done by Jones et al. (2011) is the lack of a consistent reporting standard for the comparison of companies (Wilson, 2015). Today, several standards for sustainability reporting are available, for example, ISO 26000, GRI, and CSR Sustainability Monitor, each with different strengths and weaknesses (Sethi, Rovenpor, & Demir, 2017). The GRI is one of the main and dominant standards in sustainability reporting (e.g., Brown, de Jong, & Levy, 2009; Roca & Searcy, 2012; Wilson, 2015). However, Moneva, Archel, and Correa (2006) made the critique that companies applying the GRI standards do not necessarily behave in a sustainable way. Fonseca, McAllister, and Fitzpatrick (2014) further criticized the GRI standards, referring to the risk of misleading decision-makers or camouflaging unsustainable practices. Nevertheless, they pointed out that in the short term no more reliable or meaningful disclosure standards are available. Thus, applying the GRI criteria in this research seems the optimal approach to compare the sustainability reports of different firms.

Besides analyzing sustainability reports with respect to reported criteria, disclosure of negative aspects remains a widely uninvestigated field in research (e.g., Coram, Monroe, & Woodliff, 2009; Hahn & Kühnen, 2013; Reimsbach & Hahn, 2013). However, when applying the GRI standards, companies are required by the principle of “balance” to report equally on positive and negative aspects “to enable a reasoned assessment of overall performance” (GRI, 2011, p. 13). Negative aspects within sustainability are hereby referred to as “any corporate statement referring to factual and/or potential corporate conduct that had or has a (potentially) negative impact on the realization of sustainability” (Hahn & Lülfs, 2014, p. 404). Due to the risk that investors might penalize negative information, there seem to be only few incentives for a company to disclose negative aspects of its sustainability performance (Nègre, Verdier, Cho, & Patten, 2017). However, according to theories such as economics-based voluntary disclosure theory (Lang & Lundholm, 1993), and signaling theory (Connelly, Certo, Ireland, & Reutzel, 2010), the provision of negative incidents can be regarded as trust building within a company's information policy. Furthermore, social-political disclosure theories (e.g., Gray, Kouhy, & Lavers, 1995) and legitimacy theory (Deegan, 2002; Suchman, 1995) propose that voluntary disclosure also serves the purpose of managing impressions and, thereby, helps to preserve organizational legitimacy. In this sense, sustainability reporting can be viewed as part of a company's reputation risk management (Bebbington, Larrinaga, & Moneva, 2008). For instance, Cho, Guidry, Hageman, and Patten (2012) revealed that a higher degree of firm environmental disclosure leads to more favorable reputation scores and, thus, mediates the effect of poor environmental performance on environmental reputation. In an earlier study, they empirically showed that companies with a worse environmental performance are using a more optimistic language to bias their sustainability disclosures to a more positive picture (Cho, Roberts, & Patten, 2010). However, Hahn and Lülfs (2014) concluded that negative aspects are rarely reported and that symbolic legitimation strategies merely aiming at changing stakeholder perceptions dominate in the reports. Based on a qualitative content analysis, they identified six communicative legitimation strategies employed by companies to try to justify negative aspects: marginalization, abstraction, indicating facts, rationalization (instrumental and theoretical), authorization, and corrective action (type I and type II). As the analysis was based on companies listed on the U.S. Dow Jones Industrial Average Index and the German DAX Index, only one retailer (Walmart) was part of the study. Thus, grocery retailers have not been systematically investigated in their study, and there is no consideration of different retail formats.

Referring to the aforementioned shortcomings of previous analyses of retailers' sustainability activities and reporting, this study focuses on German grocery retailers as data are now available to analyze the status quo of reporting and make a comparison between different retail formats.

### 3 | RESEARCH DESIGN

#### 3.1 | Research method and data collection

This study focuses on grocery retailers in Germany as the country is the biggest market within the EU for grocery retailing. In 2016, grocery retail sales of €177 bn were generated (GfK, 2017). Moreover, Germany is the largest economy in the EU by GDP and is thus of significant influence (Eurostat, 2017). In addition, German retailers tend to expand their business globally. For example, the discount format for grocery retailing was developed in Germany by Aldi in 1962 (SR Aldi Nord, 2016) and can today be seen as an international success story since Aldi and Lidl especially have expanded their operations globally. Moreover, the Rewe Group with its supermarket format Rewe and its discount format Penny also operates in various European countries (SR Rewe, 2017). In conclusion, analyzing the sustainable approach of German retailers in their home market will deliver relevant information concerning their global approach and impact. In addition, two organic supermarkets (Dennree and Alnatura) were considered in the sample to analyze for differences between retailers following an organic strategy compared to conventional retailers.

In the first step, the relevant grocery retailers are identified using the Retailytics overview of the German grocery retail market with data from 2016 (Retailytics, 2017). In total, two supermarkets (Edeka, Rewe), six discount grocery retailers (Lidl, Aldi Nord, Aldi Süd, Netto, Norma, Penny), and two relevant organic stores (Dennree, Alnatura) in terms of sales and market size were found (see Table 1).

In a second step, due to data availability, the organic retailer Dennree needed to be excluded because the company did not publish any sustainability report or provide sufficient information on its homepage. For Lidl, Germany's largest discounter, information for the analysis of GRI reporting was taken from the company's website so as not to totally exclude this company. Nevertheless, for analyzing the legitimizing strategies in the sustainability report, Lidl needed to be excluded as well. For Edeka, the largest German supermarket consisting of seven independent cooperatives, a sustainability report was only available for the cooperative Edeka Minden-Hannover. However, since Edeka Minden-Hannover accounts for 44.8 percent of total Edeka sales it will be used as a proxy for Edeka Germany in its entirety. Rewe provided a sustainability report at group level including the supermarket format Rewe, the discount format Penny, as well as a DIY store and tourism companies. However, since the supermarket format Rewe accounts for 40.2 percent of total sales, the report will be used for Rewe solely (SR Rewe, 2017). Table 1 contains an overview of general characteristics of the reports (e.g., length of report, application of GRI guidelines, and verification by an external auditor).

All information to the end of March 2018 is considered in this paper. Taking into account that by 2018 every company in the EU has been required to provide a sustainability report (European Commission, 2014), the period of time defined herein offers the opportunity to analyze the information voluntarily provided by companies. This can provide interesting information concerning the role of sustainability in the various companies' strategies: Is it seen as an obligation or an incremental part of the business strategy?

**TABLE 1** General overview of sustainability reports by German retailers (Retailytics, 2017; Sustainability reports)

	2016 retail sales in million €	Sustainability report available (latest version)	Focus areas	Application of GRI reporting standard	Verification by external auditor	Number of pages
<i>Retail format: Supermarket</i>						
Edeka <sup>a</sup>	36,777	–	–	–	–	–
Edeka Minden-Hannover <sup>b</sup>	16,460	2015 <sup>c</sup>	Products, employees, environment, region, society	Yes	No	84
Rewe <sup>c</sup>	25,089	From 2009 until 2015/16 <sup>e</sup>	Sustainable products, energy/climate/environment, employees, society	Yes	Yes	135
<i>Retail format: Discounter</i>						
Lidl	22,488	No report available	Society, product range, employees, protection of environment/climate	–	–	–
Aldi Süd	15,655	2015 <sup>c</sup> (data update 2016)	Employees, society, supply chain, environment, customers	Yes	Yes	84
Netto	13,975	2012 and 2013/14 <sup>c</sup>	Customer/product, employees, society, environment	Yes	Yes	48
Aldi Nord	12,660	2015 <sup>c</sup> (data update 2016)	Employees, society, supply chain, resources, communication/dialog	Yes	Yes	90
Norma	3,330	2015, 2016 <sup>c</sup>	customers, environmental conservation, employees appreciation, responsibility for society/supply chain	No	No	46
<i>Retail format: Organic supermarket</i>						
Dennree	671	No report available	–	–	–	–
Alnatura <sup>d</sup>	466	2013/2014 2015/2016 2017/2018 <sup>e</sup>	–	Yes	No	50

<sup>a</sup>Cooperation of seven independent companies in Germany with Edeka Minden-Hannover as the largest (44.8 percent of total sales).

<sup>b</sup>Only Edeka Minden-Hannover publishes a sustainability report. Data will be used and generalized for Edeka in total.

<sup>c</sup>Rewe and Penny published one group level sustainability report together (Rewe Group). Data will interpreted as for Rewe.

<sup>d</sup>Without sales through other retailers.

<sup>e</sup>Latest report used for analysis.

## 3.2 | Analytical approach

In a first step of the analysis, the sustainability reports are screened according to which GRI standards the companies have provided information on. As outlined in the literature review, one shortcoming of the previous research done by Jones et al. (2011) was the lack of a consistent reporting standard for the comparison of companies. As the GRI standards are the most widely used standards for companies in complying with sustainability issues and fulfilling the EU directive, these criteria are used for the analysis in this paper (GSSB, n.d.). In addition, the GRI standards tend to be the chosen reporting standards for the sustainability reports of the grocery retailers analyzed. The GRI standards are divided into three universal standards (foundation, general disclosures, and management approach), and topic-specific standards for the triple bottom line dimensions (economic, environmental, and social; see Table 2). In line with the GRI procedure, companies need to report on material topics. A material topic is hereby defined as a “topic that reflects a reporting organization's significant economic, environmental and social impacts; or that substantively influences the assessments and decisions of the stakeholders” (GRI, 2016, p. 11). For retailers following the GRI standards, the information is directly transferred into Table 2. For retailers not applying the GRI standards, or only at a rather basic level, or not providing a sustainability report at all, the available information is interpreted and individually assigned to a GRI standard by the authors. This overview is further used to identify the most relevant challenges in the field of sustainability, for example, the companies' material topics/focus areas (Table 1).

In a second step, the sustainability reports were analyzed with respect to how retailers report on negative aspects. Hahn and Lülfs (2014) identified six legitimation strategies. Building upon their research, the sustainability reports were searched using the German translation of the following keywords: “negative,” “incident,” “accident,” “adverse,” “harm,” “risk,” and “conflict,” and topics: “corruption,” “spill,” “child labor,” “discrimination.” In addition, all sustainability reports have been carefully read to identify additional paragraphs of reporting on negative aspects. Single sentences and short paragraphs were used as analytical units. All identified negative aspects were classified into legitimation strategies by the authors based on the definitions given by Hahn and Lülfs (2014; see also Table 4). To increase reliability, the task was independently repeated by a research assistant to minimize subjectivity. We discussed divergent classifications on a case-by-case basis to finally commonly allocate them. Greatest variability was found for coding the strategies “corrective action, Type I and II,” as the differentiation between Type I (imprecise actions) and Type II (concrete measures) was often subject to interpretation. Furthermore, differences in coding were identified with regard to the strategies “abstraction” and “theoretical rationalization.” Hence, the coders agreed on the following rule for coding: “Abstraction” if the report describes a general problem that affects not only the company itself but also the whole industry (e.g., “many natural fish stocks are endangered by overfishing, illegal fishing practices and environmental pollution.” or “palm oil production leads to ecological and social burdens in many areas of cultivation in South East Asia [...]”). In contrast, the strategy “theoretical rationalization” is used if companies are claiming that negative consequences are inevitable or normal (e.g., “the production of goods is associated with social and ecological impacts” or “our business activities contribute to the emission of greenhouse gases and use natural resources”).

## 4 | FINDINGS

### 4.1 | General characteristics

Apart from Lidl and Dennree, all retailers published a sustainability report. However, for Lidl relevant and comprehensive information about sustainability could be found on the company's website



(Lidl, n.d.), for Dennree no such information was available. With the exception of Rewe, every company provided an independent report.

The length of the reports varies from 46 pages (Norma) to 135 pages (Rewe). The time of the first published report and frequency of providing a sustainability report also largely differs. The longest history in sustainability reporting could be identified for Rewe, which published the first report in 2009 with an update every 2 years. Alnatura presented its first report for 2013/2014 with an update every second year. For Edeka, Norma and Aldi Nord/Süd the first report was provided in 2015. The discounter Netto published the first report in 2012 but provided an updated version for the years 2013/2014 (see Table 1).

For all companies providing more than one report, it is evident that the latest report builds on the previous ones. An increase in quality, such as the application of the GRI standard, can be identified in the latest report for each retailer, showing a certain learning curve, for example, Netto: The 2012 report comprised 23 pages and 10 performance indicators, while the report of 2013/2014 comprised 48 pages and 16 performance indicators (SR Netto, 2013, 2015).

Rewe, Edeka, and both Aldi Nord and Süd and Alnatura conducted a materiality analysis and describe their management approach toward sustainability. For Lidl, Netto, and Norma, such an approach was not found. 4 out of 6 companies that do apply the GRI standards in their sustainability reporting (Edeka, Rewe, Aldi Süd, Aldi Nord, Netto, and Alnatura), except for Alnatura and Edeka, also use accountancy firms to review selected data to ensure data quality and to build trust. The five companies highlight in their reports the numbers explicitly reviewed by the accountancy firm to confirm their substance.

## 4.2 | Sustainability focus areas and coverage of GRI standards

Following the analysis of the sustainability reports, a deeper look is taken at the material topics/focus areas of German retailers. Therefore, their stated focus areas (see Table 1) as well as the analysis of the sustainability information using the criteria of the GRI standards (see Table 2) are taken into consideration.

In a first step, looking at the relevant areas for sustainability identified by the companies, it is apparent that both supermarkets and all six discount retailers focus primarily on the same fields, for example, the material topics “society,” “employees,” “environment,” and “supply chain” can be identified in all sustainability reports. Edeka addresses “region,” Aldi Süd and Norma “customers,” and Aldi Nord “communication/dialog” as a fifth area. In the sustainability report of Alnatura, however, these areas do not appear clearly.

In a second step, the main focus areas within the topic-specific GRI standards are identified and analyzed in terms of whether they match the stated focus areas. The analysis shows that no company reported information for the following standards: 410 “security practices” and 411 “rights of indigenous people.” Only one company, namely Rewe, addresses 415 “public policy.” Further, only two reports contain information about the standard 304 “biodiversity” and only three companies disclose information regarding standard 307 “environmental compliance”.

In contrast, all companies cover 14 topic-specific GRI standards (e.g., 204 “procurement practices,” 302 “energy,” and 417 “marketing and labeling”). Except for Netto, all companies address 301 “materials” and 406 “non-discrimination.” However, this stage of the analysis also shows that some environmental (304, 307) or social (410, 411, 415) GRI standards are less well represented compared, for instance, to standards addressing the economic dimension.

TABLE 2 Overview of GRI standards reported by retailers

	Supermarkets			Discounters					Organic supermarket		
	Rewe	Edeka	Lidl	Aldi Süd	Netto	Aldi Nord	Norma	Alnatura			
<i>Universal standards</i> $\sum =$	3	3	0	3	2	3	1	3			
GRI 101: Foundation	X	X		X		X		X			X
GRI 102: General disclosures	X	X		X	X	X	X	X			X
GRI 103: Management approach	X	X		X	X	X		X			X
<i>Topic-specific standards</i> $\sum =$	27	19	22	27	19	20	25	21			
<i>GRI 200: Economic</i> $\sum =$	5	3	3	6	3	4	5	3			
201: Economic performance	X	X		X	X	X	X	X			X
202: Market presence		X		X	X	X	X	X			X
203: Indirect economic impacts	X	X		X							
204: Procurement practices	X	X	X	X	X	X	X	X			X
205: Anti-corruption	X	X	X	X							X
206: Anti-competitive behavior	X	X	X	X							X
<i>GRI 300: Environmental</i> $\sum =$	8	5	5	5	5	5	6	8			
301: Materials	X	X	X	X		X	X	X			X
302: Energy	X	X	X	X	X	X	X	X			X
303: Water	X						X	X			X
304: Biodiversity	X										X
305: Emissions	X	X	X	X	X	X	X	X			X
306: Effluents and waste	X	X	X	X	X	X	X	X			X
307: Environmental compliance	X				X			X			X
308: Supplier environmental assessment	X	X	X	X	X	X	X	X			X
<i>GRI 400: Social</i> $\sum =$	14	11	14	16	11	11	14	10			

(Continues)

TABLE 2 (Continued)

	Supermarkets		Discounters					Organic supermarket	
	Rewe	Edeka	Lidl	Aldi Süd	Netto	Aldi Nord	Norma	Alnatura	
401: Employment	X	X	X	X	X	X	X	X	
402: Labor/management relations	X	X	X	X	X	X	X	X	
403: Occupational health and safety	X	X	X	X	X	X	X	X	
404: Training and education	X	X	X	X	X	X	X	X	
405: Diversity and equal opportunity	X	X	X	X	X	X	X	X	
406: Non-discrimination	X	X	X	X	X	X	X	X	
407: Freedom of association and collective bargaining	X			X	X	X	X		
408: Child labor			X	X					
409: Forced or compulsory labor			X	X			X		
410: Security practices									
411: Rights of indigenous people									
412: Human rights assessment	X		X	X		X	X		
413: Local communities	X	X	X	X	X	X	X	X	
414: Supplier social assessment	X	X	X	X	X	X	X	X	
415: Public policy	X								
416: Customer health safety	X	X	X	X	X	X	X	X	
417: Marketing and labeling	X	X	X	X	X	X	X	X	
418: Customer privacy	X		X	X	X	X	X	X	
419: Socioeconomic compliance	X			X					

### 4.3 | Analysis of legitimating strategies

After reading and screening all sustainability reports with the suggested keywords and topics (Hahn & Lülfs, 2014), the following picture emerged: Rewe reached by far the highest amount of matches with 129, followed, at some distance, by Aldi Süd and Aldi Nord (see Table 3). For Norma, the fewest matches (8) could be identified. In addition, we found three paragraphs in the Rewe report (reporting on competitive behavior, non-compliance with environmental law, and fines and penalties for non-compliance with laws) for which the company does not disclose information, explaining this with special confidentiality and data availability. The initially matching paragraphs found by the keyword search were evaluated if they characterized negative topics of sustainability performance as defined above. After this screening process, the highest number with 31 relevant paragraphs could be identified for Rewe; while again the lowest number with 2 relevant paragraphs mentioning negative aspects was found for Norma.

After classifying each relevant paragraph depending on which legitimization strategy was used, we find that “abstraction,” “indicating facts,” and “corrective action type I and type II” are the predominant strategies. The strategy “indicating facts” was mostly applied by retailers when referring to the following issues: discrimination (of women in leadership positions), recalling goods with risks for health, and energy consumption/emissions. The strategy “abstraction” was used when reporting about the supply chain. Another pattern that appeared was that for the focus area (a) “procurement/supply chain” (GRI 204: procurement practices) retailers mostly applied the strategies of “abstraction” and “corrective action type I.” In addition, “authorization” was used. Furthermore, for the area (b) “energy and emissions,” (GRI 302: energy, 305: emissions, 306: effluents and waste) retailers often used “indicating facts,” “corrective action type II,” and to a lesser degree “instrumental rationalization.”

**TABLE 3** Overview of keywords, topics, and relevant paragraphs

	Edeka	Rewe	Aldi Nord	Aldi Süd	Netto	Norma	Alnatura	Sum per keyword/ topic
<i>Keywords</i>								
Negative	1	12	2	4	0	0	3	22
Incident	0	5	1	0	1	0	0	7
Accident	7	34	2	3	4	1	1	52
Adverse	0	0	0	0	0	0	0	0
Harm	1	7	3	3	2	0	0	16
Risk	7	37	7	19	1	0	2	75
Conflict	0	4	2	3	0	1	1	11
<i>Topics</i>								
Corruption	6	15	1	1	0	2	0	25
Spill	0	0	0	0	0	0	1	1
Child labor	0	3	0	4	0	2	2	11
Discrimination	0	12	6	8	2	2	2	32
Total number of matches	22	129	24	45	10	8	12	
Relevant para- graphs after screening	8	31	11	16	7	2	8	83

**TABLE 4** Examples of identified legitimation strategies (following Hahn & Lülfs, 2014, p. 409 f.)

Legitimation strategy (characteristics)	Examples from data
(1) <i>Marginalization</i> (rendering negative aspects non-relevant, unimportant, or negligible)	<p>“Within reporting year 2015/2016 no essential violations occurred.” (SR Rewe, 2017, p. 73)</p> <p>“Netto registered significantly fewer cases of discrimination and bullying—the number decreased from 38 in 2012 to 23 in 2014 (2013, p. 22).” (SR Netto, 2013, p. 22)</p>
(2) <i>Abstraction</i> (generalizing negative aspects as being prevalent throughout (typically) a whole industry)	<p>“Increasing consumption of fish and sea-food leads to world-wide pressure on the fish population and overfishing.” (SR Rewe, 2017, p. 51)</p> <p>“Refrigerants have a significant impact on climate. However, the spillage of refrigerant cannot be avoided totally even for modern installations.” (SR Aldi Süd, 2016, p. 57)</p>
(3) <i>Indicating facts</i> (mentioning existence of negative aspect)	<p>“Within the reporting year, the management board consists of six male persons...” (SR Edeka, 2016, p. 6)</p> <p>“During the past years, on average 14 products out of 1 million have been recalled.” (SR Alnatura, 2018, p. 29)</p>
(4a) <i>Rationalization: Instrumental</i> (highlighting benefits, functions, or purposes)	<p>“The number of stores increased over the past two years. In addition, bake-off stations have been implemented to offer our customers fresh bread. This led to an increase in electricity consumption of 65.555 megawatt hours (Mwh) for 2013 and 2014” (SR Netto, 2015, p. 42)</p> <p>“Absolute energy consumption of Rewe Group increased by about 8.3 percent in 2016 compared to 2014. This development can be explained by the takeover of the travel company Kuoni Travel Holding Ltd.” (SR Rewe, 2017, p. 86)</p>
(4b) <i>Rationalization: Theoretical</i> (emphasizing some form of “normal” or “natural” behavior or development; occurrence of the negative aspect as an inevitable fact)	<p>“We are aware that the production of products is connected to social and environmental implications. Therefore we take responsibility for our supply chain.” (SR Aldi Nord, 2016, p. 24)</p> <p>“From our own experience we know that audit reports do not always truly reflect the local situation.” (SR Aldi Süd, 2016, p. 29)</p>
(5) <i>Authorization</i> (referencing to authorities)	<p>“In dialog with NGOs, palm oil producers, as well as other retailers, the RSPO develops principles and criteria for the environmental and socially friendly production of palm oil.” (SR Aldi Nord, 2016, p. 32)</p> <p>“We can only cope with the manifold challenges in the textile industry together with other retailers, governments, NGOs and unions.” (SR Aldi Nord, 2016, p. 41)</p>
(6a) <i>Corrective action: Type I</i> (imprecise provision of ideas, intent, or measures to tackle or avoid the negative aspect in the future)	<p>“Here, the company is expected to better develop the potential of female staff during the next years to constantly increase the involvement of women at higher company levels.” (SR Edeka, 2016, p. 39)</p> <p>“By building on this, goals and action fields have been defined. Netto hereby changes internal structures and processes to increase the energy efficiency of the company and to constantly reduce the emission of greenhouse gases.” (SR Netto, 2015, p. 40)</p>
(6b) <i>Corrective action: Type II</i> (concrete provision of ideas, intent, or measures to tackle or avoid the negative aspect in the future)	<p>“They have been penalized with labor law related sanctions” (SR Rewe, 2017, p. 35)</p> <p>“We follow the goal to only use RSPO-certified palm oil in all countries for our private labels.” (SR Aldi Süd, 2016, p. 26)</p>

## 5 | DISCUSSION

### 5.1 | Evaluation of sustainability reporting quality (RQ 1 and RQ 3)

Sustainability disclosure of German grocery retailers is highly diverse and the quality of the reports differs to a high degree, but certain patterns are observable. The supermarket Rewe, for example, has the longest history of sustainability reporting, provides the longest report by pages, applies by far the most GRI standards, and uses external data verification to ensure a high reporting standard and credibility. Furthermore, the company discloses the highest number of negative aspects which indicates a higher degree of transparency. In contrast, two discount retailers (Norma and Netto) provide the shortest reports and also show the weakest performance when it comes to applying the GRI standards or addressing negative aspects. Thus, we can conclude that high quality in terms of general characteristics (e.g., length of report, application of GRI standards) is a first indicator for the overall quality of the reporting such as a more balanced approach regarding the disclosure of negative aspects. Further, the retail format is not the only determinant of reporting quality. Compared with Rewe, the sustainability report of the second supermarket chain (Edeka) has to be assessed as less comprehensive, detailed, and critical while both the sustainability reports of Aldi Nord and Süd can be assessed as being more detailed and more critically reflective of the companies' actions than Edeka. Alnatura, the only organic supermarket in the sample, is on par with Rewe regarding the environmental topics (covering all eight GRI criteria) but provides less coverage of GRI standards relating to economic and social topics. Hence, it seems that the organic supermarket mostly focuses on the environmental dimension but might have a blind spot regarding other issues (e.g., anti-corruption and human rights assessment). Overall, a clear differentiation of reporting quality according to retail format, for example, supermarket, discounter, and organic supermarket, is not possible.

Looking at the focus areas, we found that the topic of energy efficiency is high on companies' agendas. Energy efficiency has not only a major impact on the environment but also on the costs of a company. Thus, this topic incorporates a close relation to the economic and environmental dimension of the triple bottom line.

When analyzing grocery retailers, one would expect detailed information about sustainable consumption. However, comprehensive action plans on how to develop a sustainable product range are lacking for all the companies, except Alnatura. Overall, less information is provided about initiatives for promoting sustainable consumption, which might reflect that retailers are not exploiting their full potential as gatekeepers.

### 5.2 | Evaluation of reporting “negative aspects” for focus areas (RQ 2 and RQ 3)

According to the reporting practices by retailers, two topics seem to be of highest relevance as they have been most frequently addressed by all retailers: (a) procurement/supply chain (GRI 204) and (b) energy/emissions (GRI 302 energy, 305 emissions, and 306 effluents and waste). However, when looking at the disclosure of negative aspects for these topics, they seem to be stated only in a blurry way. The dominant strategy when reporting about the supply chain was “abstraction” and “correction type I.” This leads to the impression that retailers are aware of the negative social and environmental impacts, but at the same time they do not see themselves as an active perpetrator but more as a passive part of a general industry problem. Using the “authorization” legitimization strategy in some cases, they further strengthen the impression that these global issues can only be solved together with

governments, NGOs, global certification companies, and competitors. Thus, they try to reduce their own direct responsibility by stating that they are only a minor player in a larger system. This interpretation is further strengthened by the application of correction type I which is often combined with the strategy of “abstraction.” Companies only state very vaguely how they intend to address these problems. They frequently refer to their limited influence on the production and regard their suppliers to be responsible. This finding is in line with the research by Nègre, Verdier, Cho, and Patten (2017) that firms tend to attribute actions with negative social impacts to external factors to manage the impression of stakeholders.

When reporting negative aspects for the second topic (energy and emissions), “indicating facts” and “correction type II” could be identified as the dominant strategies. All companies state that they commit to reduce energy consumption and emissions as a core of their strategy. By stating concrete figures and improvement over the past years, they create the impression of taking positive actions toward the environment. By clearly stating concrete plans and goals to be achieved in the future, they furthermore draw a positive picture. However, they do not give an indication of whether their absolute energy consumption or level of emissions is better than the industry average or not. Moreover, all their stated actions in the energy/emissions area potentially influence both the environmental and the economic dimension of the triple bottom line. Thus, it could be concluded that the behavior is to a high degree driven by cost savings, while the environmental aspect is a positive side-effect. For indicating negative performance, the “instrumental rationalization” strategy was applied. We frequently found the statement that due to an increase in stores, new store interiors, or through acquiring new business units, energy consumption and emissions had increased. Using this strategy, companies tried to explain a negative sustainability performance as natural without giving an indication of how they intend to take action to stop this development.

For both focus areas, we did not find any differences between retail formats. Both supermarkets, discounters, and the organic supermarkets applied the same strategies for these topics.

With reference to RQ2, we can assess the reporting quality on “negative aspects” as rather poor. Compared to positive statements, disclosure on negative aspects was significantly lower for all retailers. If they reported on negative aspects, we could confirm the application of the legitimization strategies identified by Hahn and Lülfs (2014). Additionally, one company also followed a “non-disclosure” strategy for certain critical areas (e.g., penalties for non-compliance with laws) giving the impression that the company is reluctant to report this negative information.

## 6 | CONCLUSION

Supermarkets and discounters represent the most important distribution channels in the German food retail market (IRI, 2017). Hence, the actions of grocery retailers are highly relevant for both retailing and the economy in general. Furthermore, retailers have considerable potential to influence production processes, for instance, by putting pressure on their suppliers to develop greater sustainability in the way of doing business. Building on the work of Jones et al. (2011), it has been shown that sustainability information is today provided by many more companies than 8 years ago, when their study was conducted. However, this study establishes that there are still significant qualitative differences in sustainability reports. Out of the sample of 10 retailers, two companies (Lidl and Dennree) did not publish any report, followed by two companies (Norma and Netto) whose sustainability reports have been assessed as rather basic and not critically reflecting on negative issues. A systematic approach toward a sustainable business model and a sustainable strategy has been identified in the reports of Aldi Nord and Süd as well as Rewe. All three closely follow the GRI standards and also referred to

negative aspects. Surprisingly, the two largest organic retailers cannot be seen as a role model for sustainability reporting. First, Dennree needed to be excluded because no information was provided. Second, Alnatura focused mainly on the environmental dimensions, neglecting some topics from the economic and social dimensions. Furthermore, we can confirm the findings of the study of Hahn and Lülfs (2014) that companies are reluctant to report on negative issues. Our results revealed comparatively few negative issues reported but a wide application of legitimation strategies to justify negative issues and showing how to manage them in the future. Due to our more narrow focus on grocery retailing, we could identify dominant strategies (abstraction and indicating facts) in this industry sector and analyze their specific application.

The study offers various implications to retail management, academia, and policymakers. For managers, the study provides a structured analysis of the current status quo of sustainability reporting. It helps managers to compare their own companies with other market participants with respect to identifying best practice approaches to apply for their own company. For academics and policymakers, the study revealed the general problem of reporting negative issues. To increase reliability and comparability of sustainability reports, more concrete guidelines on what and how to report should be established. As of today, the GRI standards ask companies for an objective and balanced reporting. However, our research showed that this is not the case in reality. Thus, further steps should be undertaken by policymakers to enforce a true and critical reporting behavior. Using financial reporting as a role model, reporting criteria for sustainability reports should be defined more clearly minimizing the opportunities for companies to avoid a comprehensive disclosure. Moreover, external verification should be mandatory.

Within this study, several limitations do exist: The first limitation of the analysis in this paper is that only the information applicable to the German market is considered. However, due to the international engagement of Rewe and the standardized discount business model, the sustainability approach for the German market mostly holds true for international operations as well. A second shortcoming of this study is that only the communications of retailers in terms of their sustainability reports were considered. Sustainability communication does not necessarily need to reflect actual company behavior. Thus, a bias might exist in this approach. Third, identifying the relevant areas of “negative aspects” as well as allocating them to one of the legitimation strategies within the coding process was not totally free of subjective influence. By employing multiple coders, however, we tried to reduce subjectivity within the allocation process. Nevertheless, sometimes the distinction was not entirely clear. These challenges already appeared in the research of Hahn and Lülfs (2014).

Nonetheless, further research should be done to verify the outcomes of this study in other geographic regions. Moreover, more consideration should be given to the organic retail sector. It would also be interesting to analyze how the reporting quality changes with the enforcement of the EU directive to publish non-financial information, namely to release a sustainability report from the fiscal year 2017. In addition, research on the consistency between published sustainable behavior and actual behavior could be of great interest.

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